

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Blue River Valley Schools (3405)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$15,833	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,000,019	\$1,127,127	\$1,144,637	\$1,319,913	32%	17%	15%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$0	\$908	n/a	n/a	n/a
	11300 Regular Programs; High School	\$971,904	\$1,003,198	\$1,049,250	\$1,148,629	18%	14%	9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$9,000	\$16,344	\$29,809	n/a	231%	82%
	11410 Vocational Education; Agriculture A	\$38,087	\$37,716	\$34,633	\$43,284	14%	15%	25%
	11450 Vocational Education; Consumer and Homemaking	\$31,890	\$45,390	\$46,414	\$56,605	78%	25%	22%
	11470 Vocational Education; Business Education	\$50,180	\$54,579	\$57,237	\$62,579	25%	15%	9%
	11520 Vocational Education; Area School Participation	\$0	\$21,177	\$32,777	\$34,875	n/a	65%	6%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,532	\$0	\$0	n/a	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$11,729	\$7,958	\$11,145	\$5,236	-55%	-34%	-53%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$16,054	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$32,432	\$81,644	\$83,479	\$43,353	34%	-47%	-48%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$13,619	\$20,278	\$71,342	n/a	424%	252%
	12310 Physical Impairment; Orthopedic Impairment	\$7,597	\$11,220	\$20,838	\$6,225	-18%	-45%	-70%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$6,252	\$9,771	n/a	n/a	56%
	12340 Physical Impairment; Hearing Impairment	\$42,943	\$41,193	\$42,454	\$45,554	6%	11%	7%
	12350 Physical Impairment; Homebound	\$523	\$2,889	\$6,649	\$4,852	> 500%	68%	-27%
	12520 Culturally Different; Compensatory	\$1,163	\$561	\$500	\$750	-36%	34%	50%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$0	\$0	\$2,034	n/a	n/a	n/a
	12610 Learning Disability	\$59,706	\$100,889	\$108,605	\$101,738	70%	1%	-6%
	12710 Equal Opportunity At Risk	\$16,321	\$48,595	\$26,160	\$39,837	144%	-18%	52%
	12810 Special Education Preschool	\$40,282	\$39,540	\$37,922	\$28,980	-28%	-27%	-24%
	12900 Other Special Programs	\$459	\$0	\$381	\$9,904	> 500%	n/a	> 500%
	14100 Summer School Programs; Elementary	\$7,377	\$0	\$0	\$0	-100%	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$317	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$5,801	\$13,946	\$7,785	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$14,024	\$5,014	\$7,663	\$817	-94%	-84%	-89%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$9,957	\$1,412	\$18,245	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$26,636	\$27	\$0	\$5,847	-78%	> 500%	n/a
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$653	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$73,287	\$89,161	\$88,056	\$98,158	34%	10%	11%
	22230 Library/Media Services; Audiovisual	\$4,348	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$3,791	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$274,925	\$344,058	\$349,999	\$390,944	42%	14%	12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$77,835	\$63,951	\$68,797	\$114,265	47%	79%	66%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$410	\$1,538	\$344	n/a	-16%	-78%
	26497 2007 Account Code - Teachers Retirement Fund	\$52,083	\$179,077	\$187,427	\$92,580	78%	-48%	-51%
Student Academic Achievement Total		\$2,855,616	\$3,345,882	\$3,475,464	\$3,801,675	33%	14%	9%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$170	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$49,926	\$43,017	\$44,257	\$62,824	26%	46%	42%
	21340 Health Services; Nurse Services	\$13,587	\$20,589	\$20,154	\$33,069	143%	61%	64%
	21390 Health Services; Other Health Services	\$0	\$485	\$491	\$652	n/a	35%	33%
	21420 Psychological Testing	\$3,080	\$7,375	\$7,000	\$7,000	127%	-5%	0%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$8,970	n/a	n/a	n/a
	21810 Special Education Administration; Service Area Direction	\$37,273	\$37,955	\$40,468	\$47,575	28%	25%	18%
	21890 Special Education Administration; Other Special Education Administration	\$4,741	\$6,271	\$6,923	\$3,359	-29%	-46%	-51%
	22110 Improvement of Instruction; Service Area Direction	\$1,570	\$1,924	\$2,634	\$1,345	-14%	-30%	-49%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,398	\$10,625	\$19,970	\$25,634	246%	141%	28%
	22130 Improvement of Instruction; Instructional Staff Training	\$13,486	\$3,314	\$1,000	\$7,283	-46%	120%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$50	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$29,428	n/a	n/a	n/a

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	23110 Board of Education; Service Area Direction	\$14,148	\$21,003	\$20,270	\$15,901	12%	-24%	-22%
	23120 Board of Education; Service Area Assistants	\$34,363	\$39,699	\$40,413	\$46,924	37%	18%	16%
	23190 Board of Education; Other Governing Body Services	\$5,306	\$12,746	\$3,512	\$4,556	-14%	-64%	30%
	23210 Executive Administration; Office of The Superintendent	\$108,954	\$138,173	\$136,593	\$158,807	46%	15%	16%
	23290 Executive Administration; Other Executive Administration Services	\$2,978	\$6,486	\$4,513	\$5,107	71%	-21%	13%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$1,687	\$0	\$0	n/a	-100%	n/a
Student Instructional Support Total		\$297,030	\$351,350	\$348,198	\$458,435	54%	30%	32%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,306	\$6,000	\$3,000	\$3,057	-8%	-49%	2%
	23160 Board of Education; Promotion Expenses	\$895	\$3,865	\$3,197	\$1,631	82%	-58%	-49%
	25160 Fiscal Services; Financial Accounting	\$650	\$220	\$570	\$320	-51%	45%	-44%
	25191 Other Fiscal Services; Refund of Revenue	\$565	\$2,895	\$2,753	\$4,372	> 500%	51%	59%
	25196 Other Fiscal Services; Cash Change	\$121	\$181	\$206	\$990	> 500%	447%	381%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$0	\$2,300	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$288,808	\$431,075	\$385,532	\$460,270	59%	7%	19%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$1,020	\$0	\$120	n/a	-88%	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$60,872	\$78,374	\$52,503	\$57,084	-6%	-27%	9%
	26499 2007 Account Code - Other	\$0	\$0	\$0	\$438	n/a	n/a	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$96	\$0	\$130	\$0	-100%	n/a	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$3,009	\$1,284	\$0	n/a	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$17,089	\$122,415	\$79,772	\$53,990	216%	-56%	-32%
	27010 Student Transportation; Service Area Direction	\$39,796	\$67,372	\$66,622	\$94,835	138%	41%	42%
	27100 Student Transportation; Vehicle Operation	\$66,854	\$101,881	\$108,258	\$125,461	88%	23%	16%
	27200 Student Transportation; Monitoring Services	\$0	\$1,279	\$0	\$0	n/a	-100%	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$45,510	\$74,749	\$88,852	\$86,794	91%	16%	-2%
	27400 Student Transportation; Purchase of School Buses	\$43,308	\$56,063	\$121,599	\$70,663	63%	26%	-42%
	27500 Student Transportation; Insurance on Buses	\$5,040	\$2,881	\$5,010	\$12,833	155%	345%	156%
	27600 Student Transportation; Insurance on Pupils	\$0	\$242	\$0	\$0	n/a	-100%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$106,235	\$33,864	\$33,633	\$35,626	-66%	5%	6%
	27910 Student Transportation; Bus Driver Training	\$615	\$927	\$1,254	\$1,338	118%	44%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$90,310	\$94,254	\$87,032	\$98,429	9%	4%	13%
	31400 Food Services Operations; Food Purchases	\$101,840	\$127,759	\$142,316	\$147,062	44%	15%	3%
	31900 Other Food Services	\$3,396	\$1,030	\$1,625	\$757	-78%	-27%	-53%
	33200 Community Recreation	\$1,100	\$600	\$550	\$571	-48%	-5%	4%
	33400 Athletic Coaches	\$52,376	\$63,095	\$62,902	\$66,803	28%	6%	6%
	33990 Other Community Services; Other	\$621	\$724	\$568	\$342	-45%	-53%	-40%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$6,537	\$24,039	\$10,546	\$16,226	148%	-33%	54%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$125	n/a	n/a	n/a
Overhead and Operational Total		\$935,938	\$1,299,812	\$1,259,715	\$1,342,437	43%	3%	7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$133,650	\$0	\$0	\$0	-100%	n/a	n/a
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$895	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$65,855	\$65,818	\$35,104	n/a	-47%	-47%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$7,000	\$17,208	\$2,950	n/a	-58%	-83%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$42,515	\$77,415	\$27,316	\$838	-98%	-99%	-97%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$56,138	\$79,307	\$57,224	\$54,788	-2%	-31%	-4%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$19,929	\$0	\$0	n/a	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$212,000	\$372,000	\$764,000	\$548,000	158%	47%	-28%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$238,000	n/a	n/a	n/a
	54100 Veterans' Memorial Fund; Principal	\$0	\$0	\$0	\$7,285	n/a	n/a	n/a
	54150 Veterans' Memorial Fund; Interest	\$0	\$0	\$0	\$146	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$7,625	\$15,224	\$16,307	\$7,467	-2%	-51%	-54%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational Total		\$451,928	\$637,624	\$947,873	\$894,578	98%	40%	-6%
prorated								
	26491 2007 Account Code - PERF	\$38,221	\$66,035	\$65,001	\$30,286	-21%	-54%	-53%
	26492 2007 Account Code - Social Security	\$236,628	\$271,335	\$279,380	\$135,426	-43%	-50%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$7,446	\$10,253	\$14,539	\$11,110	49%	8%	-24%
	26494 2007 Account Code - Group Insurance	\$249,506	\$342,801	\$407,442	\$289,681	16%	-15%	-29%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$2,866	\$3,289	\$1,046	n/a	-64%	-68%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$11,587	\$45,785	\$49,773	\$26,035	125%	-43%	-48%
prorated Total		\$543,388	\$739,075	\$819,423	\$493,584	-9%	-33%	-40%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,281,119	\$3,920,599	\$4,119,484	\$4,193,616	28%	7%	2%	64.5%	61.5%	60.1%	60.0%
Student Instructional Support	\$339,953	\$408,383	\$412,159	\$501,324	47%	23%	22%	6.7%	6.4%	6.0%	7.2%
Overhead and Operational	\$1,010,899	\$1,407,137	\$1,371,156	\$1,401,191	39%	0%	2%	19.9%	22.1%	20.0%	20.0%
Nonoperational	\$451,928	\$637,624	\$947,873	\$894,578	98%	40%	-6%	8.9%	10.0%	13.8%	12.8%
Grand Total	\$5,083,899	\$6,373,744	\$6,850,672	\$6,990,709	38%	10%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	71.2%	67.9%	66.1%	67.2%